

CONCLUSION

For the reasons set forth in this brief, the Court should reverse the district court's November 26, 2002 Final Judgment and Injunction and should remand the case to the district court with instructions to enter judgment in favor of Bowater and the Plan.

Respectfully submitted,

BOWATER INCORPORATED AND
BOWATER INCORPORATED
RETIREMENT PLAN FOR SALARIED
EMPLOYEES OF GREAT NORTHERN
PAPER INC.

By 
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CERTIFICATE OF COMPLIANCE WITH FED. R. APP. P. 32(A)(7)


Pursuant to Rule 32(a)(7) of the Federal Rules of Appellate Procedure, counsel for defendants-appellants certifies that the number of words in this Brief does not exceed 14,000. The total number of words is 13,868. The word processing system used is Microsoft Word 2002.


Ian H. Morrison

CERTIFICATE OF SERVICE

The undersigned attorney hereby certifies that a true and correct copy of the foregoing **Brief of Defendants-Appellants** was served upon the following counsel of record by Federal Express overnight delivery, on this 28th Day of July, 2003.

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